

2021 Budget Notes Toronto Building

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Description

We enforce provincial and municipal building regulations and bylaws, where our primary responsibilities are established through the Building Code Act, such as reviewing and issuing building permits and conducting mandatory inspections of construction to make sure work is in compliance with the Building Code and building permits.

In addition to the roles and responsibilities prescribed by the Building Code Act, the Program administers and enforces the City of Toronto Sign Bylaw and other applicable law. Applicable law is a term used to describe all of the regulations and municipal bylaws, which a project must comply with in order for a permit to be issued.

In 2020, Toronto Building expects to review over 35,000 building permits, complete 165,000 building inspections and complete over 2,800 annual Building Investigations.

Why We Do It

Buildings in Toronto are constructed to be safe, accessible, and sustainable for all, through compliance with the Ontario Building Code.

The City of Toronto aims to deliver these outcomes equitably, efficiently and with excellent customer service to help improve the lives of Torontonians and work to earn their trust and confidence.

What Service We Provide

Building Permission & Information

Who We Serve: Agent, Applicant, Architect / Firm, Builder and Organization, Business, Complainant, Consultant, Contravener, Designer Firm/Professional, Developer, Engineer, Lawyer, Licensee, Mayor & City Council, Operator, Owner's Agent, Police, Property Owner, Ratepayers, Sign Owner, Staff - City Divisions, Surveyor, Tenant.

What We Deliver: Preliminary Plan Review, Building Permit Issuance, Building Record Information Provision.

How Much Resources (2021 gross operating budget): (\$33.523 million)

Building Compliance

Who We Serve: Building User or Occupant, Property Owner, Agent, Contractor, Design Professional, Sign Owner, Developer, City Divisions, Council/Mayor.

What We Deliver: Building Inspection, Building Enforcement.

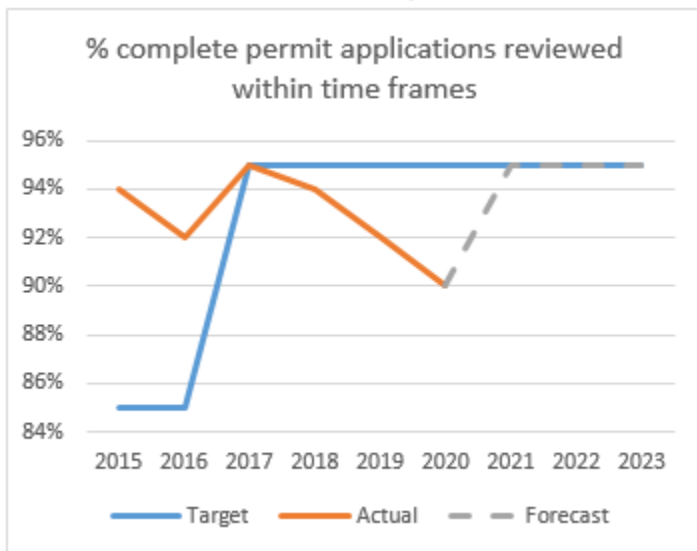
How Much Resources (2021 gross operating budget): (\$29.444 million)

Budget at a Glance

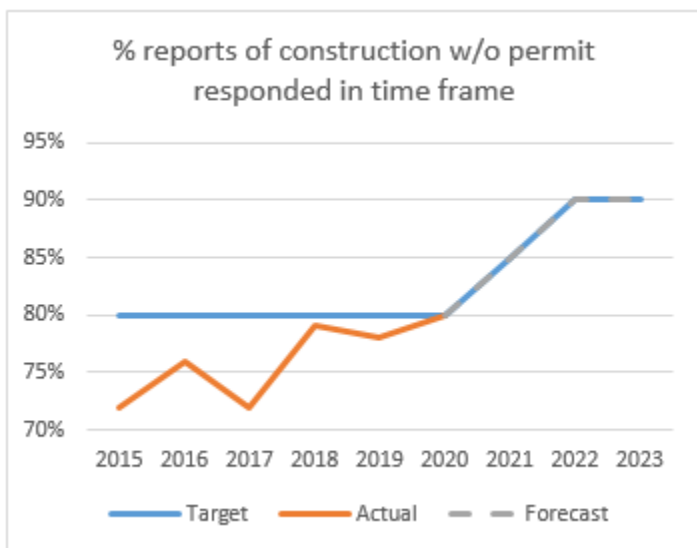
OPERATING BUDGET			
\$Million	2021	2022	2023
Revenues	\$79.1	\$84.7	\$85.6
Gross Expenditures	\$63.0	\$68.6	\$69.5
Net Expenditures	(\$16.1)	(\$16.1)	(\$16.1)
Approved Positions	537.0	537.0	537.0

10-YEAR CAPITAL PLAN			
\$Million	2021	2022-2030	Total
This program does not have a capital budget			

How Well We Are Doing – Behind the Numbers



- **Increasing application volumes and application complexity.** Over the last ten years, building permit applications have increased by 33% while approved FTEs have only increased by 4%. The complexity of buildings and building sites has also been increasing, compounding the workload impacts of high application volumes.
- **Staff Turnover and Hiring** – Primarily due to retirements, staff turnover in 2019 was substantially higher (14%) than the preceding three years (8%). As a result, vacancy rates in core areas remain relatively high.
- **COVID-19 service disruptions** temporarily affected the Division’s ability to respond to applications within time frames and to conduct essential hiring.



How Well We Are Doing

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Service Level Measures								
Building Permission & Information	% preliminary zoning reviews completed within service standard *	70%	73%	70%	73%	75%	85%	●
Building Permission & Information	# preliminary zoning reviews completed *	4,675	4,857	4,500	4,100	4,000	4,000	●
Building Permission & Information	% sign applications reviewed within legislated time frames	85%	78%	94%	83%	94%	94%	●
Building Permission & Information	# sign applications reviewed	2,196	2,165	2,100	1,300	1,500	1,800	●
Building Compliance	% building inspections conducted within time frames	92%	92%	94%	91%	94%	94%	●
Building Compliance	# building inspections conducted	170,066	176,644	175,000	140,000	160,000	165,000	●

* Legacy preliminary project review and zoning certificate programs historical data merged from 2017 to 2020. Implementation of the new one-stream zoning review program reflected in 2021.

Service	Service Measure	2018 Actual	2019 Actual	2020 Target	2020 Projection	2021 Target	2022 Target	Status
Outcome Measures								
Building Permission & Information	% complete permit applications reviewed within legislated frames	94%	92%	95%	90%	95%	95%	●
Building Permission & Information	# building permits issued	50,341	47,148	50,000	41,000	45,000	48,000	●
Building Compliance	% reports of construction w/o permit responded to within established time frame	79%	78%	80%	80%	85%	90%	●
Building Compliance	# reports of construction w/o permit responded	3,383	3,543	3,300	3,300	3,300	3,300	●
Building Compliance	% of Emergency requests responded to within 24 hours	100%	97%	95%	95%	100%	100%	●
Building Compliance	# of Emergency requests responded to	79	69	70	85	75	75	●

COVID-19 IMPACT AND RECOVERY

2020 Impact	2021 Impact and Recovery
<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> • \$0.031 million in additional staff related overtime expenses, • \$0.337 million in additional costs for teleworking, • \$0.335 million in costs related to the lump sum payment to permanent staff who were eligible to retire under the Voluntary Separation Program • \$4.876 million in projected cost savings in salaries and benefits due to hiring slow-down policy while continuing recruitment for essential positions. 	<p>Financial Impact (Operating)</p> <ul style="list-style-type: none"> • \$0.282 million in projected cost savings in salaries and benefits due to cancellation of non-union performance pay. • \$1.293 million in projected cost saving in salaries and benefits resulting from the implementation of the Voluntary Separation Program.
<p>Service Level Changes</p> <ul style="list-style-type: none"> • Toronto Building continues to provide safe and accessible services. • Operational protocols and processes have been implemented in accordance with prevailing health and safety measures to allow all services to be offered. 	<p>Service Level Changes</p> <ul style="list-style-type: none"> • There are no anticipated impacts to service levels as a result of COVID-19 during 2021. • The Service Levels will be reviewed and adjusted to reflect processes and protocols as required in accordance with prevailing health and safety guidelines and advice from the Medical Officer of Health.

EXPERIENCES, CHALLENGES AND PRIORITIES

Our Experience and Success

- Rapid implementation of business process changes, deployment of technology, and electronic payment options to deliver all permitting and inspection services in support of development and construction in the city through the COVID-19 pandemic.
- Undertook a comprehensive program review with a focus on developing a new operating model for the Division. This new modern building regulatory model and service delivery processes will help facilitate the City's economic recovery from the COVID-19 pandemic.
- Implemented enhanced online information services, by granting clients complete access to Zoning Review Status and pertinent project information.
- Advanced on divisional hiring strategy and succession management plan through implementation and filling of new entry level building inspector positions.
- Participated in the development of legislative and Building Code changes including:
 - Advised the Ministry of Municipal Affairs and Housing in the development of emergency amendments to the Building Code Act intended to mitigate against the effects of the COVID-19 pandemic on municipal building code service delivery and support the building and construction industries.
- In consultation with Toronto Fire, City Planning and the Housing Secretariat, developed innovative approaches to support the construction of Laneway Suites by engaging a building code consultant with expertise in fire protection to help address challenges permit applicants were having meeting the City's fire access requirements under the Code.

Key Challenges and Risks

- **Organizational Transformation** - realize objectives of program review recommendations for a modernized building regulatory model and practices for the Division.
- **Service Delivery** - ability to drive service quality, efficiency, innovation, and meet service levels in the context of COVID-19 pandemic and beyond.
- **Technology** - accelerate adoption of modern client-centric technology to enable and support modernized building regulatory model and practices, and client expectations.
- **Training and Development** - maintaining and enhancing a continuous learning environment for staff training and development in the context of COVID-19 pandemic and beyond.
- **Fiscal Responsibility** - investment in resources needed to support transformation while managing economic impact of COVID-19 on building permit activity.

Priority Actions

- **Organizational Transformation** – phased-in implementation of program review recommendations
- **Service Delivery** - drive service quality, efficiency and innovation by implementing new collaboration platforms and tools for staff.
- **Technology** - pursue a seamless customer service experience and further implement electronic service delivery enhancements and online tools as part of digital first service strategy.
- **Training and Development** - invest in a knowledgeable and engaged workforce by advancing succession planning and enhancing employee training and development programs.
- **Fiscal Responsibility** – implement adjustments to full cost-recovery model based on third-party review recommendations, and actively monitor and assess impact of COVID-19 on permit activity levels.

RECOMMENDATIONS

The City Manager and Chief Financial Officer and Treasurer recommend that:

1. City Council approve the 2021 Operating Budget for Toronto Building of \$62.967 million gross, \$79.114 million revenue, (\$16.147) million net for the following services:

Service:	Gross (\$000s)	Revenue (\$000s)	Net (\$000s)
Building Compliance	29,443.7	36,607.4	(7,163.7)
Building Permission & Information	33,523.4	42,506.6	(8,983.2)
Total Program Budget	62,967.1	79,114.0	(16,146.9)

2. City Council approve the 2021 staff complement for Toronto Building of 537.0 operating positions.
3. City Council approve the 2021 new user fees and other fee changes above the inflationary adjusted rate for Toronto Building identified in [Appendix 9](#), for inclusion in the Municipal Code Chapter 441 "Fees and Charges".

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2021 OPERATING BUDGET

2021 OPERATING BUDGET OVERVIEW

Table 1: 2021 Operating Budget by Service

(In \$000s)	2019 Actual	2020 Budget	2020 Projection	2021 Base Budget	2021 New / Enhanced	2021 Budget	Change v. 2020 Projection	
By Service	\$	\$	\$	\$	\$	\$	\$	%
Revenues								
Building Compliance	44,233.2	35,708.1	45,382.1	35,652.8	954.6	36,607.4	(8,774.7)	(19.3%)
Building Permission & Information	54,794.3	41,773.5	53,693.3	41,425.8	1,080.8	42,506.6	(11,186.7)	(20.8%)
Total Revenues	99,027.5	77,481.7	99,075.4	77,078.7	2,035.4	79,114.0	(19,961.4)	(20.1%)
Expenditures								
Building Compliance	23,185.7	28,622.8	24,951.4	28,459.5	984.2	29,443.7	4,492.3	18.0%
Building Permission & Information	27,361.3	32,712.0	28,791.3	32,472.2	1,051.2	33,523.4	4,732.1	16.4%
Total Gross Expenditures	50,547.0	61,334.8	53,742.7	60,931.8	2,035.4	62,967.1	9,224.4	17.2%
Net Expenditures	(48,480.5)	(16,146.9)	(45,332.7)	(16,146.9)	0.0	(16,146.9)	29,185.8	(64.4%)
Approved Positions	472.0	487.0	487.0	487.0	50.0	537.0	50.0	10.3%

*2020 Projection based on Q3 Variance Report

COSTS TO MAINTAIN EXISTING SERVICES

Total 2021 Base Budget expenditures of \$60.932 million gross reflecting an increase of \$7.189 million in spending above 2020 projected year-end actuals (prior to enhancements), predominantly arising from:

- Inflationary increases to salaries and benefits for existing positions and annualized costs for 10 positions dedicated to transit expansion initiatives, added in 2020, fully funded by Metrolinx.
- Increase to services & rents related to renovation expenses for centralized records centre postponed from 2020, and less spending on contracted services related to contingency provision for remedial action.

Given the financial impacts of COVID-19 on 2020 actuals, a further comparison of the 2021 Base Budget to the 2020 Council approved Budget is provided below:

- 2021 Base Budget totalling (\$16.147) million in net expenditures reflects a \$0.0 million net change from the 2020 Council approved Budget.

COSTS TO ENHANCE SERVICES

New and Enhanced Service expenditures of \$2.035 million gross and \$0 net, enabling:

- Toronto Building Program Review Implementation including the addition of 50 new positions. A phased-in implementation of critical staffing resources required to implement the 23 preliminary improvement opportunities identified through the recent comprehensive Program Review to address significant structural and operational challenges with the goal of becoming a modern, client-focused and leading-edge building regulator.

EQUITY IMPACTS OF BUDGET CHANGES

Improving outreach and communications to equity seeking communities. Toronto Building's 2021 Operating Budget includes funding to improve outreach and communications to Immigrants, persons with disabilities, Indigenous, Black and other racialized communities, seniors and other equity seeking communities. The Division will provide more information in multiple languages and formats; more supports and clarity for construction of new housing, including affordable housing, and undertake renovations to improve accessibility, and health and safety. This investment supports the City of Toronto's Corporate Strategic Plans priority a "Well Run City" and Toronto at Your Service: The City's integrated customer service initiative.

2021 OPERATING BUDGET KEY DRIVERS

The 2021 Operating Budget for Toronto Building is \$60.932 million gross or 13.4% higher than the 2020 Projected Actual. Table 2a below summarizes the key cost drivers for the base budget, while Table 2c summarizes New and Enhanced requests.

Table 2a: 2021 Key Drivers – Base Budget

Key Cost Drivers	2019 Actuals	2020 Budget	2020 Projection	2021 Base Budget	Change Vs. 2020 Projection		
					\$	%	
Expenditures							
1 Salaries and Benefits	47,541.7	54,209.2	48,120.7	55,033.3	6,912.6	14.4%	
2 Materials & Supplies	96.7	122.5	86.9	132.4	45.5	52.4%	
3 Equipment	75.5	409.2	411.8	855.9	444.0	107.8%	
4 Service and Rent	1,365.6	3,266.1	1,788.5	2,707.9	919.5	51.4%	
5 Contribution To Reserves	952.1	2,811.9	2,811.9	1,686.4	(1,125.5)	-40.0%	
6 Other Expenditures	515.5	515.8	522.9	515.8	(7.1)	-1.4%	
Total Expenditures	50,547.0	61,334.8	53,742.7	60,931.8	7,189.1	13.4%	
Revenues							
1 User Fees & Donations	93,190.2	65,358.5	91,115.5	65,358.5	(25,756.9)	-28.3%	
2 Other Revenue	269.4	1,861.7	287.6	3,331.7	3,044.1	1058.3%	
3 Contribution From Reserve Funds	5,567.8	10,105.4	7,672.3	8,232.3	560.0	7.3%	
4 Transfers From Capital		156.1		156.1	156.1		
Total Revenues	99,027.5	77,481.7	99,075.4	77,078.7	(21,996.7)	-22.2%	
Net Expenditures	(48,480.5)	(16,146.9)	(45,332.7)	(16,146.9)	29,185.8	-64.4%	
Approved Positions	472.0	487.0	487.0	487.0			

*2020 Projection based on Q3 Variance Report

Salaries & Benefits: Includes inflationary increases to existing salaries and benefits, and annualized costs associated with 10 positions dedicated to transit expansion initiatives, added in 2020, fully funded by Metrolinx. These increases are partially offset through implementation of cost containment efforts to address financial impacts of COVID-19 including cancellation of non-union performance pay, and the Voluntary Separation Program. Toronto Building will strengthen recruitment efforts to implement the Program Review recommendations and further reduce vacancies in 2021.

Services and Rents: Includes renovation expenses for centralized records centre postponed from 2020 and less spending on contracted services related to contingency provision for remedial action.

Contribution to Reserves: Includes reduced contribution to the Building Code Service Improvement Reserve due to less than required budgeted contribution needs as per the Division's reserve fund target balance analysis.

User Fees and Donations: The reduction in building permit revenue is due to higher than expected recognition of deferred revenue from carryover projects in 2020 that is not expected to continue into 2021.

Other Revenues/Contribution from Reserves: Includes increases to recoveries of salaries and benefits costs for existing reserve-funded positions and 10 positions dedicated to transit expansion initiatives, added in 2020, fully funded by Metrolinx. Recoveries in 2020 were lower than planned as a result of higher than expected vacancies due to COVID-19 response and the hiring slowdown.

Table 2b: 2021 Balancing Actions

(\$000s)								
Recommendation	Savings Type	2021				2022		
		Revenue	Gross	Net	Positions	Gross	Net	Positions
Cancellation of Non-union Performance	Other		(281.5)	(281.5)				
Contribution Provision Reversal	Match to Actuals		(683.3)	(683.3)				
Voluntary Separation Program	Other		(1,293.6)	(1,293.6)				
Line by Line	Line By Line		(638.8)	(638.8)				
Total Balancing Actions		-	(2,897.2)	(2,897.2)	-	-	-	-

The **2021 Operating Budget** includes \$2.897 million reductions in gross expenditures attributed to:

Salaries and Benefits Projected Savings

- Implementation of cost containment efforts to address financial impacts of COVID-19 including cancellation of non-union performance pay and the Voluntary Separation Program.

Contribution Provision Reversal

- A reduction to reflect actual experience for lower than planned inflation provision.

Line-by-Line Review

- A reduction in base budget expenditure requirements (includes items such as consulting expenses, vehicle acquisitions, fleet replacement) to reflect actual experience.

Table 2c: 2021 New / Enhanced

New / Enhanced Request	2021				2022 Annualized Gross	Equity Impact
	Revenue	Gross	Net	Positions		
In \$ Thousands						
Toronto Building Program Review Implementation	2,035.4	2,035.4	0.0	50.0	5,503.9	Low Positive
Total New / Enhanced	2,035.4	2,035.4	0.0	50.0	5,503.9	

Toronto Building Program Review Implementation

The 2020 approved operating budget included funding for the Division to undertake a comprehensive Program/Organizational Review. Through the retention of a third-party consultant, the focus of the review was aimed towards seeking options for a refreshed, modern client-centric operating model and practices.

To address the significant structural and operating challenges that have emerged after years of record levels of development and construction activity, the recommended 2021 budget includes critical staffing resources required to implement the 23 preliminary improvement opportunities identified through the Program Review. Actioning of these improvement opportunities will position the Division as a modern, client-focused and leading-edge building regulator that is consistent and predictable, efficient, customer-focused, accountable, and flexible.

Note:

1. For additional information on 2021 key cost drivers refer to [Appendix 2](#) as well as [Appendix 4](#) for the 2021 New and Enhanced Service Priorities.

2022 & 2023 OUTLOOKS**Table 3: 2022 and 2023 Outlooks**

(\$000s)	2020 Projection	2021 Budget	2022 Outlook	2023 Outlook
Revenues	99,075.4	79,114.0	84,707.4	85,681.4
Gross Expenditures	53,742.7	62,967.1	68,560.5	69,534.5
Net Expenditures	(45,332.7)	(16,146.9)	(16,146.9)	(16,146.9)
Approved Positions	487.0	537.0	537.0	537.0

Key drivers

The 2022 Outlook with total gross expenditures of \$68.561 million reflects an anticipated \$5.593 million or 8.9 per cent increase in gross expenditures above the 2021 Operating Budget; the 2023 Outlook expects a further increase of \$0.974 million or 1.4 per cent above 2022 gross expenditures.

These changes arise from the following:

- Increases in salaries and benefits to reflect annualized costs for new positions added in 2021 and inflationary adjustments in accordance with the collective agreement.

These increases are offset by an increase in reserve fund draw to fund annualized costs for new positions added in 2021, and anticipated inflationary increases to building permit revenues to maintain full cost recovery.

APPENDICES

Appendix 1

COVID-19 Financial Impact - Operating

COVID-19 Impacts	(\$000s)					
	2020			2021		
	Revenues	Gross	Net	Revenues	Gross	Net
Revenue Impact						
Sub-Total						
Savings due to Underspending						
Additional overtime expenses		31.1	31.1			
Additional expenses for teleworking		336.6	336.6			
Vacancy & hiring slowdown		(4,876.2)	(4,876.2)			
Voluntary Separation Program		334.8	334.8		(1,292.6)	(1,292.6)
Cancellation of non-union performance pay					(281.5)	(281.5)
Sub-Total		(4,173.7)	(4,173.7)		(1,574.1)	(1,574.1)
Total COVID-19 Impact		(4,173.7)	(4,173.7)		(1,574.1)	(1,574.1)

Appendix 2

2021 Operating Budget by Revenue / Expenditure Category

Category (In \$000s)	2018 Actual	2019 Actual	2020 Budget	2020 Projection*	2021 Budget	2021 Change from 2020 Projected Actual	
	\$	\$	\$	\$	\$	\$	%
User Fees & Donations	3,765.6	3,982.9	2,850.1	3,415.7	2,850.1	(565.6)	(16.6%)
Licences & Permits Revenue	72,788.6	89,207.3	62,508.5	87,699.7	62,508.5	(25,191.3)	(28.7%)
Transfers From Capital			156.1		156.1	156.1	
Contribution From Reserves/Reserve Funds	219.3	5,567.8	10,105.4	7,672.3	10,267.7	2,595.4	33.8%
Sundry and Other Revenues	336.6	269.4	1,861.7	287.6	3,331.7	3,044.1	1058.3%
Total Revenues	77,110.1	99,027.5	77,481.7	99,075.4	79,114.0	(19,961.4)	(20.1%)
Salaries and Benefits	45,831.9	47,541.7	54,209.2	48,120.7	57,068.7	8,948.0	18.6%
Materials & Supplies	77.3	96.7	122.5	86.9	132.4	45.5	52.4%
Equipment	50.2	75.5	409.2	411.8	855.9	444.0	107.8%
Service and Rent	1,027.2	1,365.6	3,266.1	1,788.5	2,707.9	919.5	51.4%
Contribution To Capital							
Contribution To Reserves/Reserve Funds	2,895.2	952.1	2,811.9	2,811.9	1,686.4	(1,125.5)	(40.0%)
Other Expenditures	588.2	515.5	515.8	522.9	515.8	(7.1)	(1.4%)
Total Gross Expenditures	50,470.0	50,547.0	61,334.8	53,742.7	62,967.1	9,224.4	17.2%
Net Expenditures	(26,640.1)	(48,480.5)	(16,146.9)	(45,332.7)	(16,146.9)	29,185.8	(64.4%)
Approved Positions	468.0	472.0	487.0	487.0	537.0	50.0	10.3%

* Year-End Projection Based on Q3 2020 Variance Report

** Prior Year Budget and Actuals adjusted retroactively to remove interdepartmental charges and recoveries

Appendix 3

Summary of 2021 Service Changes

N/A

Appendix 4

Summary of 2021 New / Enhanced Service Priorities Included in Budget

Form ID		Infrastructure and Development Services Program - Toronto Building	Adjustments				2022 Plan Net Change	2023 Plan Net Change
Category	Equity Impact		Gross Expenditure	Revenue	Net	Approved Positions		

23018 Toronto Building Program Review Implementation

74 Positive

Description:

A phased-in implementation of critical staffing resources required to implement the 23 preliminary opportunities identified through the Program Review to realize the goal of becoming a modern, client-focused and leading edge building regulator. First-year funding in the amount of \$2.035 million gross, \$0 net, funded via the Building Code Service Improvement Reserve, effective July 1, 2021. Requested positions includes 50 net new positions and a re-purposing of 3 existing permanent positions and funding previously allocated to a pool of ten temporary staff positions.

Service Level Impact:

Modern client-centric building regulator that is:

Consistent and Predictable: Promotes consistency and standardization across the City as well as predictable experiences and outcomes for applicants.

Efficient: Enables the timely processing of applications through a clear and transparent process along with supporting tools and technologies.

Customer Focused: Ensures responsiveness to the needs of industry and the public, enabling the City's growth and development and supports innovative building and construction projects.

Collaborative: Encourages teamwork and collaboration across Toronto Building staff teams, other City divisions and externally with applicants and other stakeholders to fulfill the Division's regulatory and city-building roles

Accountable: Assigns clear roles and responsibilities to internal and external stakeholders, and provides clarity about application requirements and expectations.

Flexible: Allows resources to be allocated where and when they are needed to match demand.

Equity Statement:

The Program Review Implementation proposal included in the 2021 Toronto Building Operating Budget is expected to have a low-positive equity impact. The Implementation of a modernized building regulatory model will result in: Targeted outreach and communications to Immigrants, Persons with Disabilities, Indigenous, Black and other racialized communities, Seniors and other equity seeking communities. Increased access to resources that provide information in multiple languages and formats; more supports and clarity for construction of new housing, including affordable housing, and undertake renovations to improve accessibility, and health and safety. Resources will also be dedicated to undertaking research on how the Division's service delivery model impacts Indigenous, Black, and other racialized individuals and communities, with the aim to develop and implement policies and programs to address systemic barriers to accessing our services.

Service: Building Compliance

Total Changes:	984.2	954.6	29.6	23.92	0.5	0.5
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Service: Building Permission & Information

Total Changes:	1,051.2	1,080.8	(29.6)	26.08	(0.5)	(0.5)
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New/Enhanced Services:	2,035.4	2,035.4	0.0	50.00	0.0	0.0
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Summary:

New / Enhanced Services:	2,035.4	2,035.4	0.0	50.00	0.0	0.0
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Appendix 5

Summary of 2021 New / Enhanced Service Priorities Not Included in Budget

N/A

Appendix 6

**2021 Capital Budget;
2022 - 2030 Capital Plan Including Carry Forward Funding**

N/A

Appendix 7

Reporting on Major Capital Projects: Status Update

N/A

Appendix 8

Summary of Capital Needs Constraints

N/A

Appendix 9

2021 User Fee Changes (Excludes User Fees Adjusted for Inflation)

Table 9a - New User Fees

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2021 Budget Rate	2022 Plan Rate	2023 Plan Rate
BL157	Ancillary Residential Buildings Structures	Building Permission & Information	Full Cost Recovery	Per Project	\$198.59, New Fee, Starting on July 1, 2021	\$198.59	\$198.59
BL158	New House and additions/alterations to an existing house (i.e. Rear Addition and Second Suite)	Building Permission & Information	Full Cost Recovery	Per Project	\$595.77, New Fee, Starting on July 1, 2021	\$595.77	\$595.77
BL159	New Building and additions/alterations other than houses less than or equal to 300 square metres	Building Permission & Information	Full Cost Recovery	Per Project	\$821.13, New Fee, Starting on July 1, 2021	\$821.13	\$821.13
BL160	New Building and additions/alterations other than houses greater than 300 square metres	Building Permission & Information	Full Cost Recovery	Per Project	\$1,723.20, New Fee, Starting on July 1, 2021	\$1,723.20	\$1,723.20

Appendix 9 - Continued

Table 9b – Fees Above Inflation

Rate ID	Rate Description	Service	Fee Category	Fee Basis	2020	2021			2022	2023
					Approved Rate	Inflationary Adjusted Rate	Above Inflation Adjustments	Budget Rate	Plan Rate	Plan Rate
BL129	Sign - Application for a variance to Chapter 694 with respect to a first party sign	Building Permission & Information	Full Cost Recovery	Per application	\$794.29			\$794.29, \$897.89 Starting on March 1, 2021	\$897.89	\$897.89
BL130	Sign - Application intake, processing, report writing and associated administrative work	Building Permission & Information	Full Cost Recovery	Per application	\$1,781.98			\$1,781.98, \$1885.58 Starting on March 1, 2021	\$1,885.58	\$1,885.58
BL131	Sign - Application intake, review and report generation for an appeal of the decision of the Chief Building Official to the Sign Variance Committee	Building Permission & Information	Full Cost Recovery	Per application	\$712.78			\$712.78, \$816.38 Starting on March 1, 2021	\$816.38	\$816.38
BL133	Sign - Application intake and review, consultation and report preparation, site visits and associated administration	Building Permission & Information	Full Cost Recovery	Per application	\$2,969.95			\$2,969.95, \$3,073.55 Starting on March 1, 2021	\$3,073.55	\$3,073.55
BL139	Review fee for first party identification sign	Building Permission & Information	Full Cost Recovery	A base fee of \$83.83 per application, including two signs, plus \$27.94 for each additional sign, with no maximum fee	\$83.83			\$83.83, Starting on March 1, 2021, a base fee of \$83.83 per application, including two signs, plus \$27.94 for each additional sign, with no maximum fee.	A base fee of \$83.83 per application, including two signs, plus \$27.94 for each additional sign, with no maximum fee.	A base fee of \$83.83 per application, including two signs, plus \$27.94 for each additional sign, with no maximum fee.
BL140	Review fee for third party advertising sign.	Building Permission & Information	Full Cost Recovery	\$83.83 per sign contained in the application, with no maximum fee	\$83.83			\$83.83, Starting on March 1, 2021, \$83.83 per sign contained in the application, with no maximum fee.	\$83.83 per sign contained in the application, with no maximum fee.	\$83.83 per sign contained in the application, with no maximum fee.

Appendix 9 - Continued

Table 9c - User Fees for Discontinuation

N/A

Table 9d - User Fees for Technical Adjustments

N/A

Table 9e - User Fees for Transfers

N/A

Table 9f - User Fees for Rationalization

N/A

Appendix 10

Inflows and Outflows to/from Reserves and Reserve Funds 2021 Operating Budget

Program Specific Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		115,345.7	104,011.6	89,894.1
Building Code Act Serv Improvement RF	XR1305			
<i>Withdrawals (-)</i>		(12,652.7)	(15,428.8)	(15,508.5)
<i>Contributions (+)</i>		1,088.5	1,088.5	1,088.5
<i>Interest Income</i>		230.1	222.7	272.9
Total Reserve / Reserve Fund Draws / Contributions		104,011.6	89,894.1	75,747.0
Balance at Year-End		104,011.6	89,894.1	75,747.0

* Based on 9-month 2020 Reserve Fund Variance Report

Corporate Reserve / Reserve Funds

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		15,142.3	12,548.9	9,920.7
Insurance Reserve Fund	XR1010			
<i>Withdrawals (-)</i>		(3,162.8)	(3,194.3)	(3,223.5)
<i>Contributions (+)</i>		540.4	540.4	540.4
<i>Interest Income</i>		29.0	25.8	28.3
Total Reserve / Reserve Fund Draws / Contributions		12,548.9	9,920.7	7,265.9
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		12,548.9	9,920.7	7,265.9

* Based on 9-month 2020 Reserve Fund Variance Report

Reserve / Reserve Fund Name (In \$000s)	Reserve / Reserve Fund Number	Withdrawals (-) / Contributions (+)		
		2021	2022	2023
		\$	\$	\$
Beginning Balance		850.6	908.1	965.6
Vehicle Reserve - Toronto Building	XQ1301			
<i>Withdrawals (-)</i>				
<i>Contributions (+)</i>		57.5	57.5	57.5
Total Reserve / Reserve Fund Draws / Contributions		908.1	965.6	1,023.1
Other Program / Agency Net Withdrawals & Contributions				
Balance at Year-End		908.1	965.6	1,023.1

* Based on 9-month 2020 Reserve Fund Variance Report

Appendix 11

Glossary

Approved Position: Permanent or temporary positions that support the delivery of City services and service levels as approved by Council.

Actuals: An actual financial amount paid (or received) for the delivery of City services (these exclude any commitments to be paid in the future).

Capacity to Spend: Ability to spend money along with the capacity to deliver projects as demonstrated by historic spending patterns and approved contractual obligations.

Capital Budget: A Capital Budget is the City's plan to acquire / build assets or extend the useful life of existing assets; an example of a capital expenditure is the construction of a new community centre.

Capital Needs Constraints: The capital needs that cannot be accommodated within the capital plan that the Division or Agency have the capacity to deliver.

Complement: Positions that support the delivery of City services and service levels as approved by Council.

Efficiencies: Reductions in the cost of delivering a service without a reduction in service level.

New / Enhanced: New and enhanced service changes resulting in an increase in service levels from what was previously approved by Council.

Operating Budget: An Operating Budget is the City's annual plan to provide services to the residents of Toronto; the budget includes all revenues and expenses needed to provided services; an example of an operating cost would be the cost to run the TTC subways.

Operating Impact of Completed Capital Projects: The additional expense (or savings) and positions needed to operate or maintain a new asset; an example would be the additional expense and staff needed to operate a recently completed community centre.

Rate Supported Budget: Budget fully funded by user fees such as Solid Waste, Toronto Water and Toronto Parking Authority

State of Good Repair (SOGR): The cost of maintaining assets to ensure they are able to support the delivery of City services and meet service outcomes

Tax Supported Budget: Budget funded by property taxes.

User Fees: Program generated fee and rental revenue for the use of its services (such as the TTC fare, ice rental fees and various City permits).

Voluntary Separation Program – On July 28th, 2020, City Council approved the implementation of a Voluntary Separation Program for staff who are eligible to retire with an unreduced pension providing a lump sum payment of up to three months' salary to eligible employees, subject to the terms of the program guidelines, funded through savings generated from a combination of permanently eliminating vacated positions and/or holding the positions vacant for a minimum of six months.